

RESOLUTION NO. 2093

A RESOLUTION OF THE SALISBURY CITY COUNCIL IN SUPPORT OF THE RED DEVILS ORGANIZATION'S APPLICATION TO THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT FOR COMMUNITY INVESTMENT TAX CREDITS FOR THEIR TREATMENT SUPPORT FOR MARYLAND BREAST CANCER FAMILIES PROJECT

WHEREAS, the Red Devils has applied to the Department of Housing and Community Development of the State of Maryland for approval of their Treatment Support for Maryland Breast Cancer Families project ("Project") to provide support to breast cancer families and an allocation of tax credits for business entities and individuals that contribute to the Project, under the Department of Community Investment Tax Credit Program; and

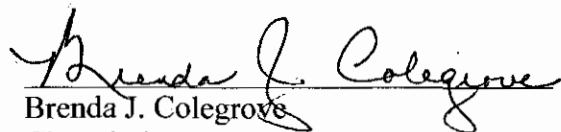
WHEREAS, the Red Devils works in collaboration with Peninsula Regional Medical Center in the City of Salisbury to provide support to twenty (20) cancer patients and their families; and

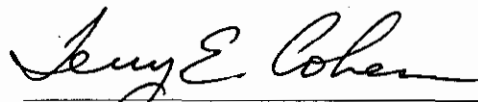
WHEREAS, the Community Investment Tax Credit Program would provide additional resources to support this Project;

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Salisbury, Maryland, does hereby express approval of the Project, as described above.

THE ABOVE RESOLUTION was introduced and duly passed at the regular meeting of the Council of the City of Salisbury, Maryland held on this 22nd day of August, 2011, and is to become effective immediately upon adoption.


ATTEST:


Brenda J. Colegrove
City Clerk


Terry E. Cohen
President, City Council

APPROVED BY ME THIS

23rd day of August, 2011


James Ireton, Jr.
Mayor

INTER

OFFICE

MEMO

OFFICE OF THE MAYOR

To: John Pick, City Administrator
From: Loré L. Chambers, Ph.D. (Candidate) *LLC*
Subject: Resolution of Support for Community Investment Tax Credits – The Red Devils
Date: August 9, 2011

The Red Devils Organization in Support of Cancer Families is an organization that works collaboratively with the Peninsula Regional Medical Center to provide transportation, acquisition of meals and groceries, and provides house cleaning for families dealing with breast cancer and going through treatment. This 501C(3) non-profit was founded by the families of two women who died of breast cancer at a very young age, 31 and 44. The organization receives support from the Susan G. Komen Foundation and provides this program to thirty-eight (38) hospitals and medical facilities throughout Maryland.

The Red Devils organization is applying for the Community Investment Tax Credit Program to the Maryland Department of Community Development and is requesting a resolution of support from the City Council.

Attached is the resolution and supporting information for consideration by the City Council at the August 22, 2011 regular meeting.

Attachments

cc: James Ireton, Jr.
Mayor

John Pick

From: Debbie Stam
Sent: Tuesday, August 02, 2011 4:53 PM
To: John Pick
Subject: FW: Community Investment Tax Credits

John,

It appears that this woman is looking for a Resolution from the City in support of the application that her organization is submitting to DHCD for Community Investment Tax Credits. She says that her organization, The Red Devils, provides treatment support for breast cancer families in Maryland, and they work with PRMC here in Salisbury. Should I refer her to Brenda Colegrove, or do you want to talk to her first?

Debbie

From: Jan Wilson [mailto:jan@the-red-devils.org]
Sent: Tuesday, August 02, 2011 4:35 PM
To: Debbie Stam
Subject: Community Investment Tax Credits

Dear Ms. Stam,

I am the executive director of a Maryland nonprofit which serves the needs of families in the state living with breast cancer. Since 2002, The Red Devils has funded support services for breast cancer patients and their families living or being treated in Maryland. Through partnerships with 38 hospitals and scores of businesses and organizations statewide, we have invested nearly \$1.3 million over those nine years to make an immediate and profound difference in the quality of life for more than 2,100 patients. While other organizations exist in the public and private sectors to address a single component of the scope of the support resources we fund, The Red Devils is the only organization in the state which aggregates funding for transportation, meals and groceries, house cleaning, complementary therapies, medical costs assistance, living expense emergencies, and other critical patient needs into one portfolio, easily accessible by patients' providers. Our partner hospital in your community is Peninsula Regional Medical Center, and over the years we have improved the quality of life for many of their patients.

We are applying to the Maryland Department of Housing and Community Development (DHCD) for Community Investment Tax Credits which we plan to use to incent individuals and businesses throughout the state to increase their donations to our worthy cause, thereby increasing our capacity to respond to breast cancer patients' needs. The application process to DHCD requires our securing resolutions from the local governments in which our good work is conducted. The resolution provides written documentation that Salisbury approves our Treatment Support for Maryland Breast Cancer Families, the project name under which we are applying.

8/3/2011

At your convenience, I would like to meet with you to discuss your city's ability to present and pass such a resolution at your next meeting. Should you have any questions, please do not hesitate to get in touch with me. Meanwhile, I hope you will take my call when I contact you.

Sincerely,

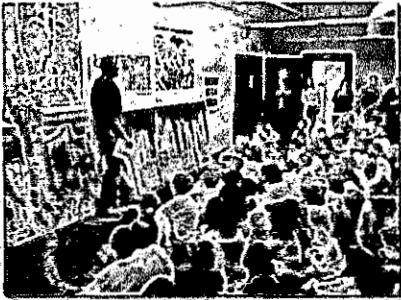
Jan

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Jan Wilson
Executive Director
The Red Devils
410.323.0135 (p)
410.323.0136 (f)
P.O. Box 36291
Towson, MD 21286
www.the-red-devils.org

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COMMUNITY INVESTMENT TAX CREDITS (CITC) support 501(c)(3) nonprofit organizations by awarding allocations of State tax credits for use as incentives to attract contributions from individuals and businesses to benefit local projects and services.

[WHO CAN APPLY](#)[ELIGIBLE PROJECTS](#)[ELIGIBLE CONTRIBUTIONS](#)[ELIGIBLE DONORS](#)[USEFUL LINKS](#)[CONTACT](#)

Pyramid Atlantic used tax credits to raise matching funds for a National Endowment for the Arts grant to support visiting artists working with Maryland high school students and teachers.

Community Investment Tax Credits complement other State funding programs which offer resources to assist communities with revitalization efforts. As part of an annual, competitive application process, 501(c)(3) nonprofit organizations apply to the Maryland Department of Housing and Community Development for tax credit allocations. Over the past 12 years, the Community Investment Tax Credit program has leveraged nearly \$20 million in charitable contributions to 300 projects (Directory of Projects) across the State.

Nonprofit organizations utilize the tax credits as incentives for individuals and businesses to donate money, goods or real property to support operational and programmatic costs associated with specific, approved projects delivering services to communities across Maryland.

Businesses and individuals that donate to qualified organization's approved project(s) can earn tax credits equal to 50% of the value of the money, goods or real property contribution. These tax credits are in addition to the deductions on both Federal and State taxes as a result of the charitable contribution.

Individuals and businesses must use the tax credits against taxes owed for the year in which the contribution was made and may not be used retroactively for taxes from a prior year. Any individual or business contemplating making a donation is encouraged to consult with their accountant or tax professional for information about their specific tax benefits.

WHO CAN APPLY

Nonprofit organizations, designated a 501(c)(3) organization by the Internal Revenue Service, are eligible to apply for Community Investment Tax Credits to support a project or activity that is either located in or serving a community in a Priority Funding Area. Nonprofits must maintain their charitable organization status with the Maryland Department of Assessment and Taxation (SDAT), as well as, provide an official Certificate of Status from SDAT.

FY12 CITC Application (PDF)

NOTE: This application is for reference only. Nonprofit organizations interested in applying should have already completed one of the mandatory CITC Application Trainings offered for the FY12 application round. For more information please contact Karen Forbes at 410-209-5800.

Once awarded tax credits, nonprofit organizations are required to submit a Semi-Annual Report in January and July providing information on:

- Project activity/status
- Use of tax credits/contributions received
- How the organization is marketing their project and the availability of tax credits

ELIGIBLE PROJECTS

Projects must be located in or serve residents of a Priority Funding Area and typically involve activities such as:

- Education and Youth Services
- Housing and Community Development
- Job and Self-Sufficiency Training
- Enhancing Neighborhoods and Business Districts
- Arts, Culture and Historic Preservation
- Economic Development and Tourism Promotion
- Technical Assistance and Capacity Building
- Services for At-Risk Populations

The current Directory of Projects provides further information on specific projects across the State.

ELIGIBLE CONTRIBUTIONS

Contributions of money, goods or real property worth \$500 or more are eligible for tax credits. Contributions of services or labor are not eligible. Individuals and businesses may claim a maximum of \$250,000 in tax credits per year, representing \$500,000 in contributions.

Individuals and businesses making donations are required to complete a simple two-page form and submit it to the nonprofit organization receiving the contribution, along with documentation of the value of the contribution. Individuals or businesses that wish to donate real property must contact the Maryland Department of Housing and Community Development's Community Investment Tax Credit Program for approval prior to making the donation.

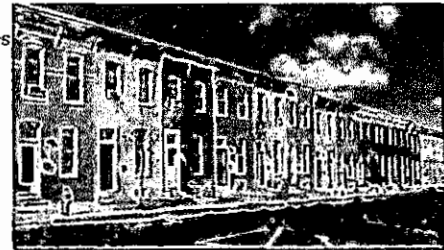
ELIGIBLE DONORS

Businesses: Any entity that conducts a trade or business in the State and is subject to: the State income tax on individuals or corporations; the public service company franchise tax or the insurance premiums tax. These types of entities generally include corporations, public utility companies, insurance companies, financial institutions, S corporations, partnerships, sole proprietorships and limited liability corporations.

Individuals: An individual is a resident of Maryland if the individual is domiciled in Maryland on the last day of the taxable year or if the individual maintains a place of abode in Maryland for more than six months of the taxable year and is physically present in the State for 183 days or more during the taxable year.

Individuals and businesses that make charitable contributions benefit by:

- Reducing their Maryland tax liability
- Helping a local nonprofit organization achieve an essential community goal
- Making a targeted community impact
- Improving community relations and increasing their visibility



Sandtown Habitat's tax credits are raising contributions to construct homes for purchase by low and very low-income families in the Sandtown-Winchester neighborhood of Baltimore City.

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USEFUL LINKS

The following information may be useful to both individuals and businesses making contributions, as well as nonprofit participants in the Community Investment Tax Credit program. This information is for reference only and any individual or business contemplating making a contribution, that has questions about their specific tax advantages, is encouraged to consult with their accountant or tax professional.

- Comptroller of Maryland
- Maryland Department of Assessments and Taxation
- Maryland Secretary of State
- Link to IRS Publication 526 – Charitable Contributions (PDF)
- Link to IRS Publication 561 – Determining the Value of Donated Property (PDF)

FOR MORE INFORMATION

Karen Forbes
Assistant Director
Community Access and Partnership
410-209-5800
forbes@mdhousing.org



World Arts Focus used tax credits to raise contributions for a capital campaign to renovate an under-utilized warehouse and create Joe's Movement Emporium - a new community performing arts center and anchor for the Prince George's County Gateway Arts District.

[WHO CAN APPLY](#) [ELIGIBLE PROJECTS](#) [ELIGIBLE CONTRIBUTIONS](#) [ELIGIBLE DONORS](#) [USEFUL LINKS](#) [CONTACT](#)

[Legal Notices & Privacy Policy](#) [Directions](#) NeighborhoodRevitalization@mdhousing.org